

CERTAMX

May 2, 2006

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
100 F Street, NE
Washington, DC

06032570

recd s.e.c.

MAY 0 2 2006

1086

American Stock Exchange 86 Trinity Place New York, NY 10008-1872

1-32865

Dear Mr. Johnson:

This is to certify that on May 2, 2006, the American Stock Exchange, Inc. (the "Exchange") received from KSW, Inc., (the "Registrant") a copy of the Registrant's application on Form 8A-12B/A for the registration of the following securities:

Common Shares, \$.01 par value per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Managing Director

Listing Qualifications Department

cc:

Herbert Scholl

PHLICESSED

MAY 0 5 2005

THOMSON FINANCIAI